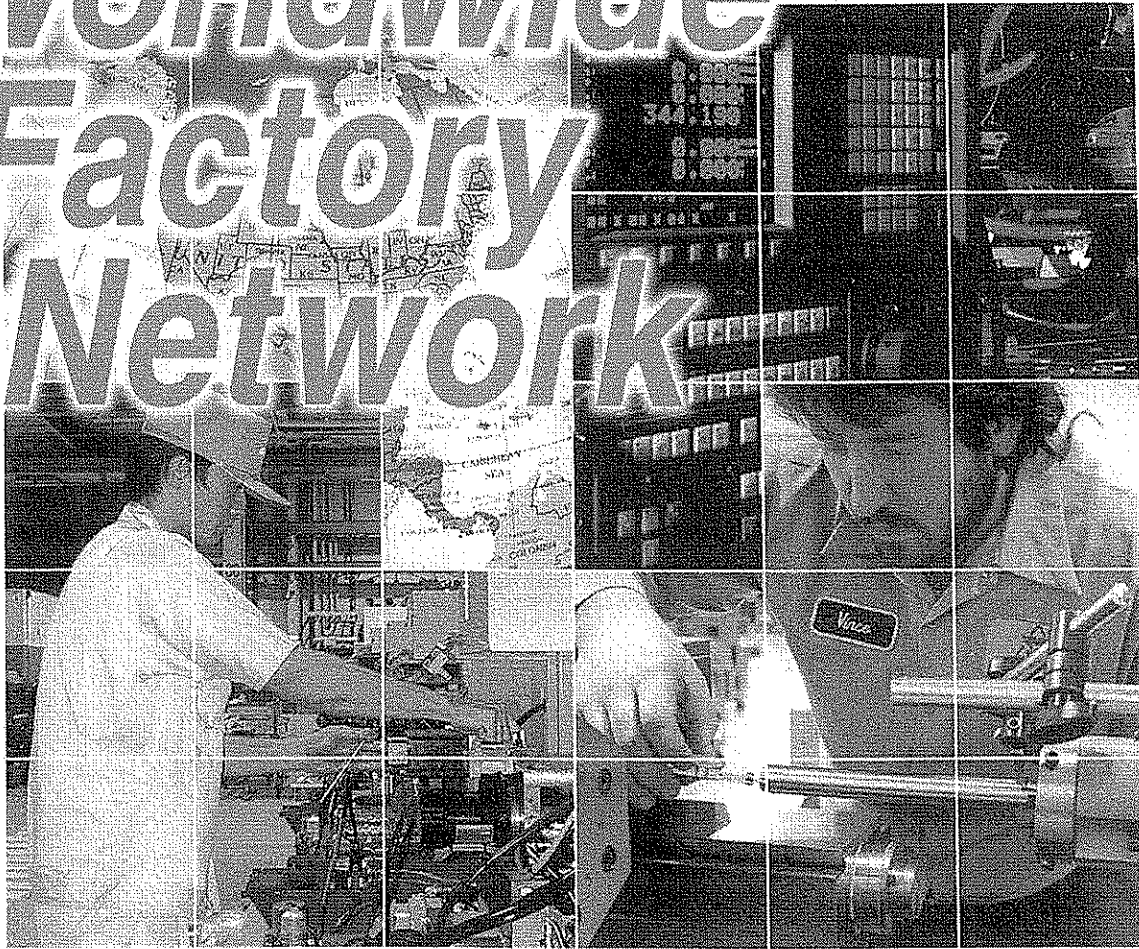


Exhibit 68b

Worldwide Factory Network

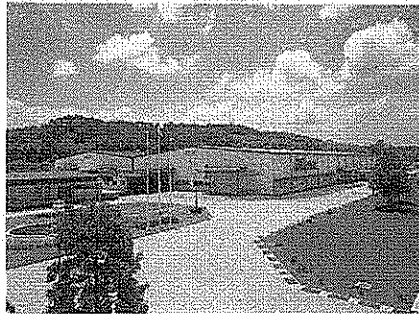


Strategically Located Production Facilities

Miyano has three strategically located production facilities consisting of Fukushima factory for the production of small to medium size machines, Kitakami factory for medium to large size machines, and Miyano Machinery Philippines, Inc.

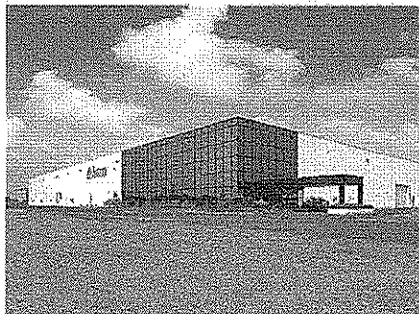
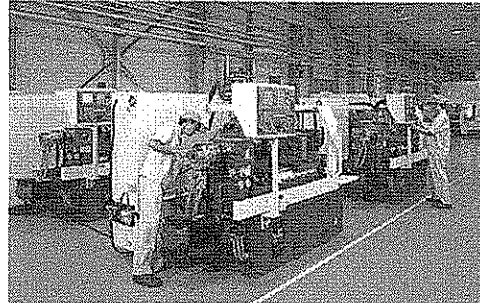
for the production of cast-iron parts. Making full use of these locations and strategic production assignment to each factory help provide a broad range of Miyano products with optimum availability.

Japan



Fukushima Factory

The Fukushima Factory produces Miyano's small to medium size turning centers, BNC, BND, BNE, and BX Series.

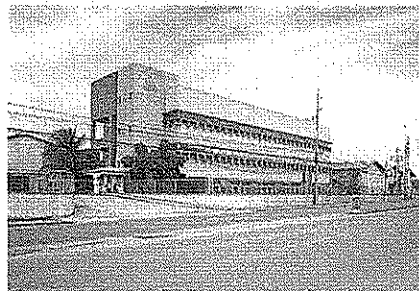


Kitakami Factory

The Kitakami Factory produces Miyano's medium to large size turning centers, LZ, LX and ABX Series.

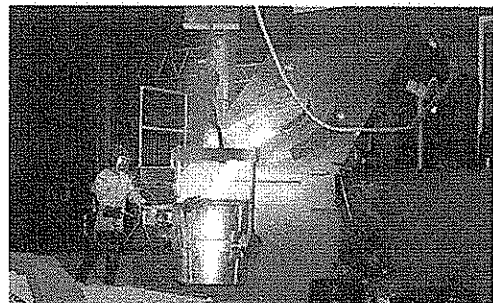


Asia



Miyano Machinery Philippines Inc.

This foundry facility built in 1987 in a suburb of Manila in the Philippines, ships almost all of its cast iron products to other Miyano production facilities.



Research & Development



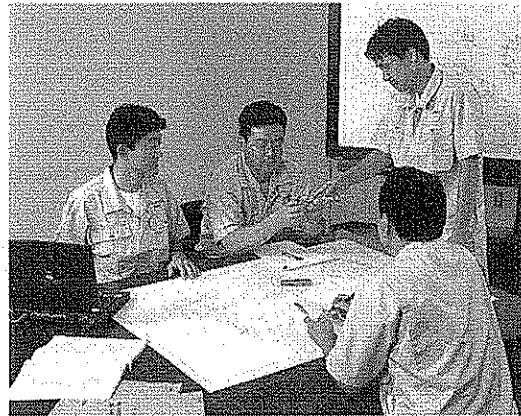
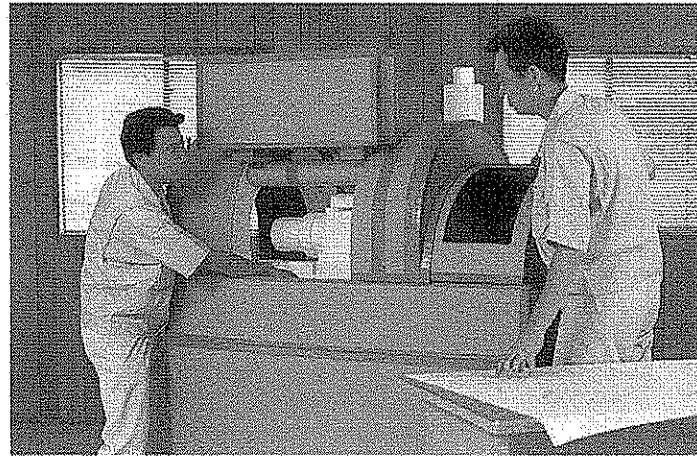
We Keep You a Step Ahead with Our Progressive R&D Successes

Research and development of Miyano's unique lines of CNC machine tools are centrally organized in Manufacturing & Engineering Head Office of Fukushima factory. Manufacturing engineering and continuous improvement is performed by a Design & Engineering Department for each factories of Fukushima,

Kitakami, and the Philippines. Our expertise tackle current global issues, such as energy conservation, prolonged life cycles and CO2 emissions, while incorporating the newest technologies to increase performance to keep you stay ahead of the competition.

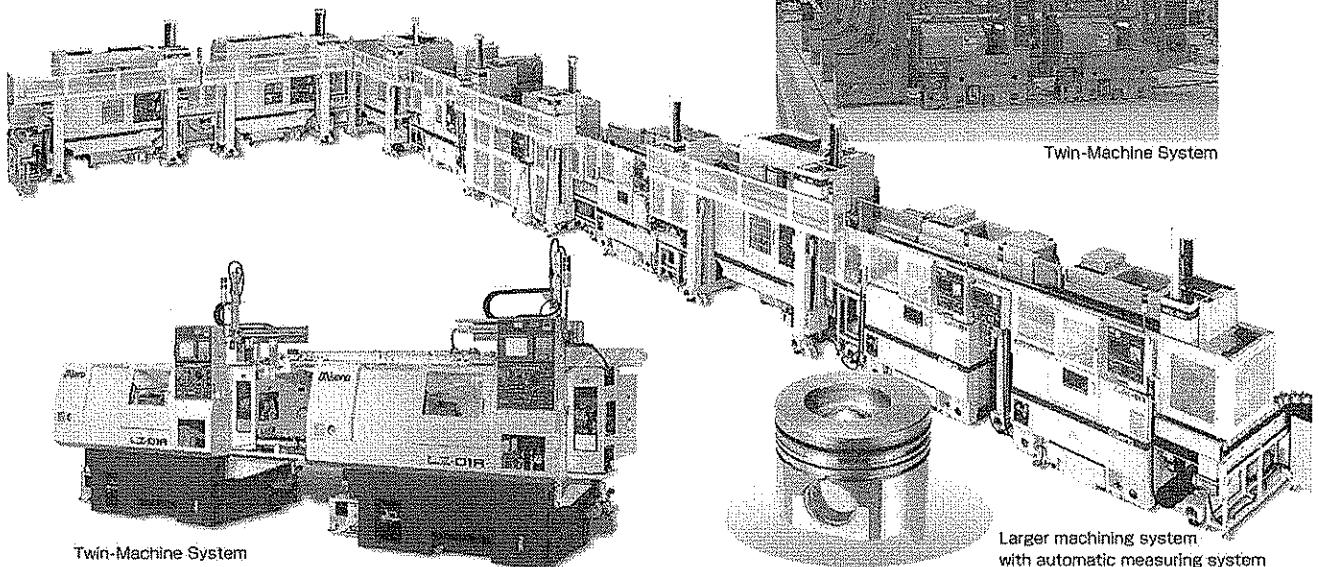
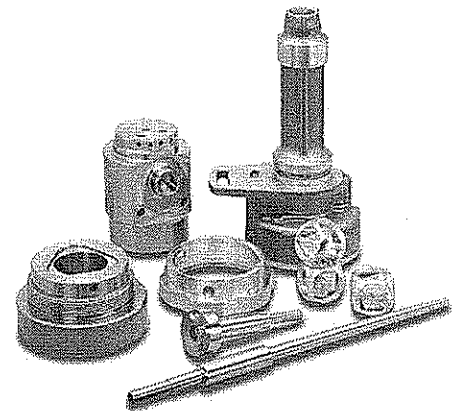
R & D

We are not bound with the conventional methods of R & D. Instead, we build life-size mock-ups and test the ease of operation and maintenance.



Designing Automated Systems

We provide a variety of custom-designed automated systems ranging from a simple twin-machine setup to larger systems intended for complex machining with automatic measuring and monitoring systems.



Twin-Machine System

Twin-Machine System

Larger machining system with automatic measuring system

High Quality Production



ISO 9002
Certificate Number: 35819

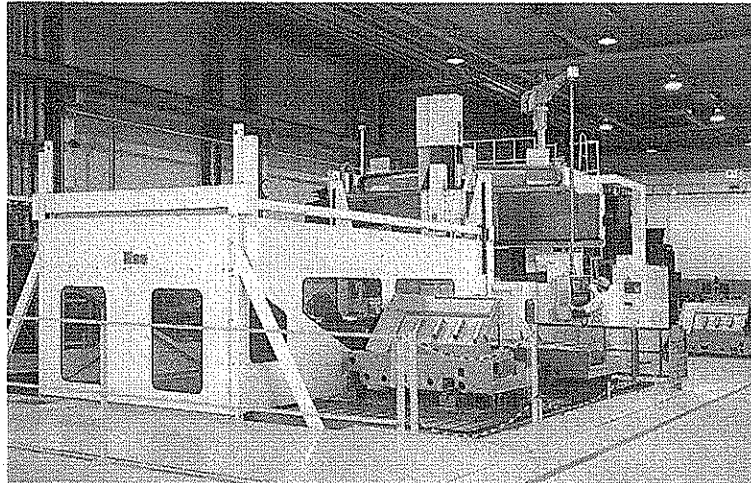
Consistent High Quality and Exceptional Durability

All Miyano factories use the same Miyano quality standards to ensure consistent accuracy in machining, fitting, and performance. We perform extended running tests on every unit and machine

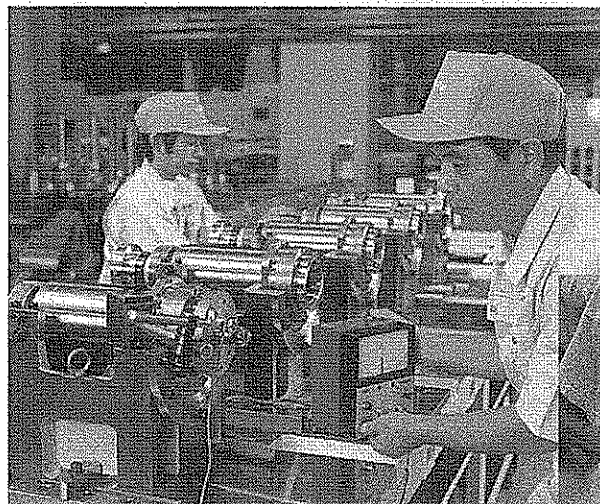
to ensure care-free operation from beginning of installation. We also customize packing and inspection for safe delivery of our quality products.

High
Precision
Machining

The base frames of the machines go through a seasoning process and are machined by state-of-the-art large-scale "mother machines" to minimize long-term deformation reducing maintenance.



Quality
Assembly
and
Adjustment

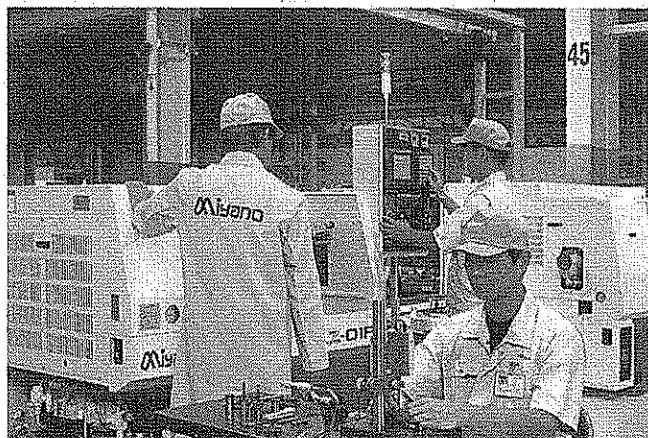


To provide quality machining on the customer floor, vital components such as the main spindle assemblies and tool turrets are machined, assembled, and inspected against high quality satisfaction criteria before shipment.



Turn-key
Systems

When machining of special parts is involved or when we build automated systems, we perform test cutting and run-off test under customer supervision in our factory.



Customer Relationships



We Value Good Relationships with Customers

In order to keep you up-to-date with our latest technology, we display our new products on a variety of world class trade shows, such as IMTS(USA), EMO(EU) and JIMTOF(Japan), as well as a number of local trade shows, and in-house

shows. The homepages of Miyano Japan and Miyano USA provide a variety of information, such as, schedules for these trade shows, NC schools, and technical information, to keep in touch with you.

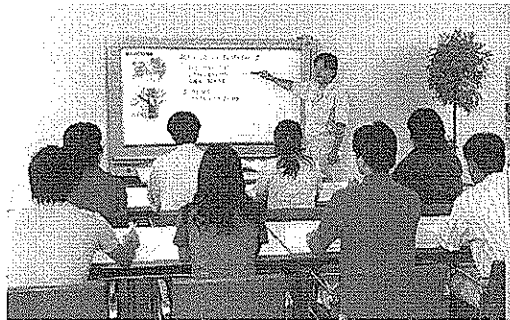
Machine Tool Shows



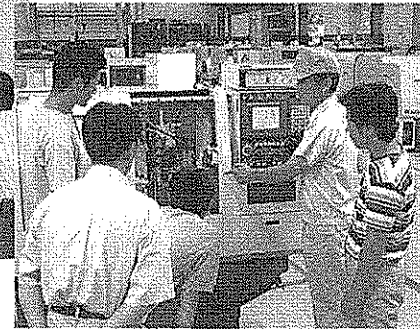
To introduce our new products and to have communications with customers around the world, Miyano displays its booths at major and local trade shows around the world. We will be waiting for you to provide solutions to achieve competitive production.



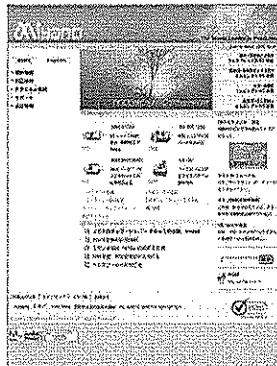
NC Schools



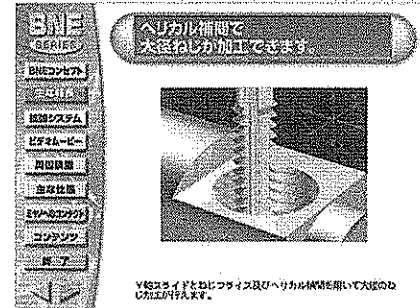
We offer NC schools at various locations to teach the basics of machine operations.



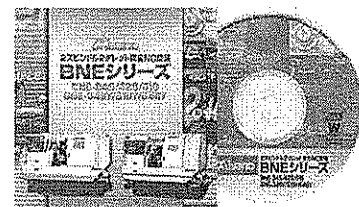
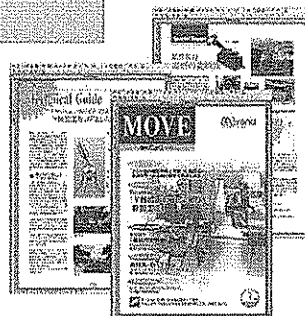
Information Technologies



Homepages
Our homepages provide information on our new products, current techniques and various other new topics to our customers.

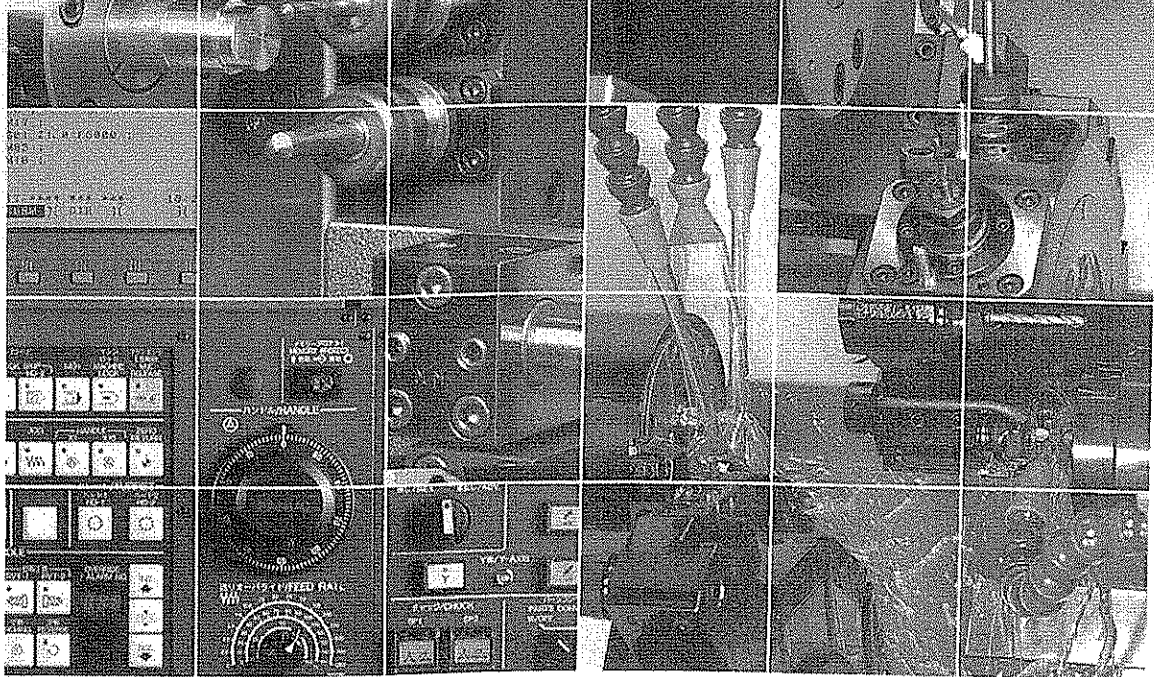


"MOVE" Magazine
This quarterly full-color magazine in Japanese language focuses on our new products, addressing timely technical issues and other hot topics.



Promotion CD
Video and 3D animation illustrate our products the way conventional paper media can not.

Products by "Miyano"



Installing "Miyano" Will Advance Your Business

With a variety of high quality machine models and with its extensive service network, "Miyano" is a world-class brand. Wherever you are in the world, when you install "Miyano" you are assured of its quality, durability and performance. Equipped with the newest models of world-class NC equipment,

such as FANUC units, performance as a combined machine/control system is further enhanced. Extensive technical support provided by Miyano and the NC manufacturers will bring you confidence and the highest rate of productivity.

CNC Lathes for Barwork

ABX series (ABX-51TH₂, 64TH₂, 51DHY₂, 64DHY₂,
51SY, 64SY)

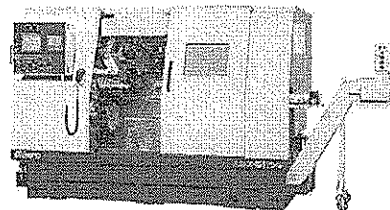
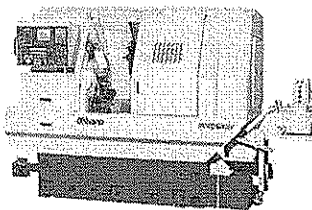
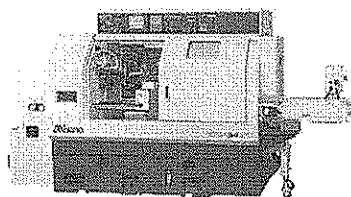
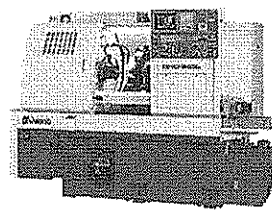
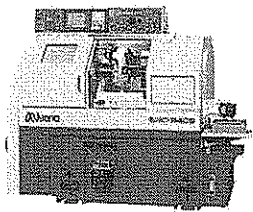
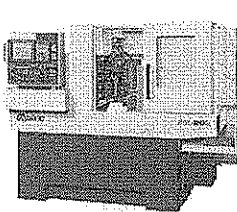
BNC series (BNC-34C, 42C)

BND series (BND-34C, 34S, 42C, 42S, 51C, 51S, 51SY)

BNE series (BNE-34S, 34SY, 51S, 51SY)

BNJ series (BNJ-34S, 34SY, 42S, 42SY)

BX series (BX-20S, 26S)

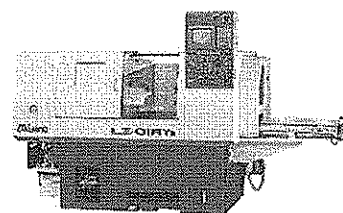
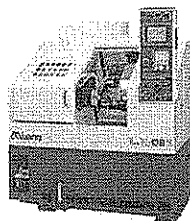
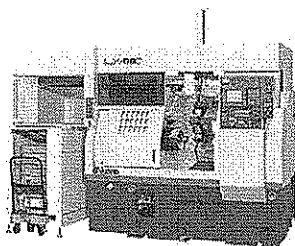


CNC Lathes for Chuckwork

LK series (LK-03W)

LX series (LX-06, 06G, 08C, 08R, 08E)

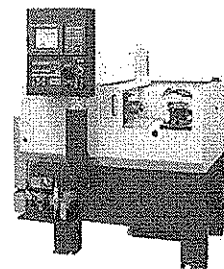
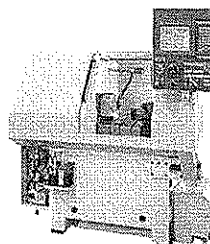
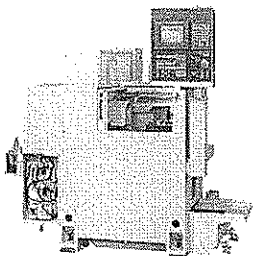
LZ series (LZ-01R₂, 02R₂, 01RY₂, 02RY₂)



High Precision CNC Lathes

GN series (GN-3000, 3000W, GN-4)

BM series (BM-250)



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